## CERTIFICATE OF COMPLIANCE -- STATE OF UTAH Revised May 2013

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	State level administration	DESCRIFTION	аррисавіе.	etc.)	enective dates.	indicompliance explanations, etc.)
	otato iovo: daminiotiation	Does the state provide state level administration of state and local sales and use taxes?  Are sellers and purchasers only required to register	Yes	59-12-209 59-12-204(4)	Currently in Compliance	
		with, file returns and remit funds to a state-level authority?	Yes	59-12-204(4) TMV-20	Currently in Compliance	
		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions?	Yes	59-12-204 59-12-206	Currently in Compliance	
		Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes?	Yes	59-12-204(4) 59-12-209	Currently in Compliance	
		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers and purchasers except where authorized by state law to conduct an audit for the state and all local jurisdictions, subject to the same confidentiality and other protections and the same administrative and appeal procedures granted audits conducted by the state?	Yes	59-12-204(4) 59-12-209	Currently in Compliance	
Section 302	State and local tax base					
		Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes, mobile homes, fuels used to power motor vehicles, aircraft, locomotives, or watercraft, or electricity, piped natural or artificial gas		59-12-102(5) 59-12-204(2) 59-12-204(2) 59-12-401 59-12-402 59-12-703 59-12-802 59-12-804 59-12-1102 59-12-1302 59-12-1402 59-12-1802 59-12-2003 59-12-203 59-12-2213 59-12-2214 59-12-2215 59-12-2215 59-12-2216 59-12-2217	Currently in	Industrial use of fuel is exempt from sales tax.  Fuel subject to a fuel excise tax is exempt from sales tax.
		or other fuels delivered by the seller?	Yes	59-12-2218	Compliance	Residential use of fuel is taxed at a lower rate.

				59-12-102(5)		
				59-12-204(2)		
				59-12-401		
				59-12-402		
				59-12-703		
				59-12-802		
				59-12-804		
				59-12-1102		
				59-12-1102		
				59-12-1302		
				59-12-1402		
				59-12-1802		
				59-12-2103		
				59-12-2213		
				59-12-2214		
		Does the tax base differ for state and local		59-12-2215		
		jurisdictions for motor vehicles, aircraft, watercraft,		59-12-2216		Motor vehicles, aircraft, watercraft, modular
		modular homes, manufactured homes or mobile		59-12-2217	Currently in	homes, manufactured homes or mobile homes
		homes?	Yes	59-12-2218	Compliance	are not subject to the Resort Communities Tax.
				59-12-102(5)		
				59-12-204(2)		
				59-12-401		
				59-12-402		
				59-12-703		
				59-12-802		
				59-12-804		
				59-12-1102		
				59-12-1302		
				59-12-1402		
				59-12-1802		
				59-12-2003		
				59-12-2103		
				59-12-2213		
				59-12-2214		
				59-12-2215		
		Does the tax base differ for state and local		59-12-2216		
		jurisdictions for fuels used to power motor vehicles,		59-12-2217	Currently in	Fuel subject to a fuel excise tax is exempt from
		aircraft, locomotives or watercraft?	Yes	59-12-2218	Compliance	sales tax.
		Does the tax base differ for state and local				
		jurisdictions for electricity, piped natural or artificial			Currently in	
		gas or other fuels delivered by the seller?	Yes	59-12-103(2)	Compliance	There is a different rate for residential use.
Section 303	Seller registration	gas or other fuels delivered by the seller?	162	139-12-103(2)	Compliance	There is a different rate for residential use.
Jection 303	Const registration	Is the state capable of pulling registration information			Currently in	
		from the central registration system?	Yes	TMV-20	Compliance	
		Does the state exempt a seller without a legal		17 20	Currently in	Utah does not charge a fee for a sales tax
		obligation to register from paying registration fees?	Yes	59-12-106	Compliance	license.
		Does the state allow a seller to register on the central	100	100	Currently in	illocitios.
		registration system without a signature?	Yes	TMV-20	Compliance	
		Does the state allow an agent to register a seller on	1.30	1	Currently in	
		the central registration system?	Yes	TMV-20	Compliance	
Section 304	Notice for state tax changes		. 30		2 3	
	Failure to meet these does not	A1. Does the state provide sellers with as much		TMV-20	Currently in	
	take a state out of compliance.	advance notice as practicable of a rate change?	Yes	59-12-103	Compliance	
-	•		•	•	• • • • • • • • • • • • • • • • • • • •	

				59-12-103		
				59-12-208.1		
				59-12-403		
				59-12-703		
				59-12-806		
				59-12-1102		
				59-12-1302		
				59-12-1402		
				59-12-1803		
				59-12-2004		
		A2. Does the state limit the effective date of a rate			Candl i.m	
			l	59-12-2103	Currently in	
		change to the first day of a calendar quarter?	Yes	59-12-2209	Compliance	
		A3. Does the state notify sellers of legislative				
		changes in the tax base and amendments to sales			Currently in	
			Yes	TMV-20		
		and use tax rules and regulations?	res	11010-20	Compliance	
		C. Does the state limit the relief of the sellers	No relief if they			
		obligation to collect sales or use taxes for that	did not receive			
		member state if the seller failed to receive notice or	notice.			
		the state failed to provide notice or limit the effective	Relief is granted			
		date of a rate change.	if the state failed		Currently in	
		date of a rate originge.				
			to provide notice.		Compliance	
	Local rate and boundary					
Section 305	change					
		Does the state have local jurisdictions that levy a				
		sales or use tax? If yes, answer the following				
		questions.	Yes			
		quodiono.	100	59-12-208.1		
				159-12-200.1		
				59-12-703		
				59-12-806		
				59-12-1102		
				59-12-1302		
				59-12-1402		
				59-12-1803		
		A. Does the state limit the effective date of local rate		59-12-2004		
				159-12-2103	Currently in	
		changes to the first day of a calendar quarter after a	l.,		Currently in	
		minimum of 60 days notice?	Yes	59-12-2209	Compliance	
				59-12-208.1		
				59-12-403		
				59-12-703		
				59-12-806		
				59-12-1102		
				59-12-1302		
		B. Does the state limit the effective date of local rate		59-12-1402		
	1	changes from catalog sales wherein the purchaser		59-12-1803		
			ı		I	
				59-12-2004		l I
		computed the tax based on local tax rates published		59-12-2004	Currently in	
			Yes	59-12-2004 59-12-2103 59-12-2209	Currently in Compliance	

				59-12-208.1		
				59-12-403		
				59-12-703		
				59-12-806		
				59-12-1102		
				59-12-1302		
				59-12-1402		
				59-12-1803		
		C. Does the state limit local boundary changes for the		59-12-2004		
		purposes of sales and use taxes to the first day of		59-12-2103	Currently in	
			V			
		calendar quarter after a minimum of 60 days notice?	Yes	59-12-2209	Compliance	
		D. Does the state provide and maintain a database			Currently in	
		with boundary changes?	Yes	TMV-20	Compliance	
		E. Does the state provide and maintain a database				
		identifying all jurisdictional rate information using the			Currently in	
		FIPS codes?	Yes	TMV-20	Compliance	
		F1. Does the state provide and maintain a database			,	
		that assigns each five digit and nine digit zip code				
					Currently in	
		within the member state to the proper tax rate and	\	TN 1/ 00	Currently in	
		jurisdiction?	Yes	TMV-20	Compliance	
		F2. Does the state apply the lowest combined tax rate				
		imposed in a zip code if the area in that zip code			Currently in	
		includes more than one tax rate?	Yes	59-12-211	Compliance	
		G. Does the state provide address-based boundary			'	
		database records for assigning taxing jurisdictions				
		and their associated rates? If yes, answer the			Currently in	
			No			
		following questions.	INO		Compliance	
		Are the records in the same format as database				
		records in F?	N/A			
		2. Do the records meet the requirements of the				
		Federal Mobile Telecommunications Sourcing Act?	N/A			
		H. If the state has met the requirements of subsection				
		(F) and elected to certify vendor provided address-				
		based databases for assigning tax rates and				
		jurisdiction:	N/A			
			IN/A			
		1. Are those databases in the same format as the				
		database records approved pursuant to (G) of this	l			
		section?	N/A			
		2. Do those databases meet the requirements of the			Π	
		Federal Mobil Telecommunications Sourcing Act (4				
		U.S.C.A. Sec. 119 (a))?	N/A			
Section 306	Relief from certain liability					
	- Control of the state of the s			59-12-125		
				59-12-216		
				1		
				59-12-406		
				59-12-707		
				59-12-808		
				59-12-1104		
				59-12-1304		
		Does the state relieve sellers and CSPs from liability		59-12-1405		
		to the state and its local jurisdictions for collecting the		59-12-1804		
		incorrect amount of tax because of reliance on state		59-12-2005		
				59-12-2005	Currently in	
		provided data on rates, boundaries, and jurisdiction	\/		Currently in	
		assignments?	Yes	59-12-2210	Compliance	

	Database requirements and					
Section 307	exceptions					
		A. Does the state provide a database per Section			Currently in	
		305, in downloadable format?	Yes	TMV-20	Compliance	
		If the state designates a vendor to provide the Section				
		305 database does the vendor's database meet the				
		requirements of Sections 305, 306 and 307 and is				
		provided at no cost to the user of the database?	N/A			
Section 308	State and local tax rates					
		A1. Does the state have more than one state sales				
		and use tax rate on items of personal property or				
		services except for fuel used to power motor vehicles,				Utah has an additional rate on utilities and food
		aircraft, locomotives, or watercraft, or to electricity,				as allowed under the agreement.
		piped natural or artificial gas, or other fuels delivered				<b></b>
		by the seller, or the retail sale or transfer of motor				Motor vehicles, aircraft, watercraft, modular
		vehicles, aircraft, watercraft, modular homes,	l,	50 40 400	Currently in	homes, manufactured homes or mobile homes
		manufactured homes, or mobile homes?	Yes	59-12-103	Compliance	are not subject to the Resort Communities Tax.
		A2. Does the state have a single additional tax rate on				
		food and food ingredients and drugs as defined by	\ \ \ -	E0 40 400	Currently in	
	+	state law pursuant to the Agreement?	Yes	59-12-103	Compliance	Land indedictions have an additional or t
		D4 If the etate has lead invised at one with a selection				Local jurisdictions have an additional rate on
		B1. If the state has local jurisdictions with a sales or		50 40 404	Cumma mather im	motor vehicles, aircraft, watercraft, modular
		use tax, does any local jurisdiction have more than	V	59-12-401	Currently in	homes, manufactured homes and mobile homes
		one sales tax rate or one use tax rate?	Yes	59-12-402	Compliance	as allowed under the agreement.
				59-12-102(5) 59-12-204(2)		
				59-12-204(2)		
				59-12-401		
				59-12-402		
				59-12-703		
				59-12-804		
				59-12-1102		
				59-12-1102		
				59-12-1402		
				59-12-1402		
				59-12-2003		
				59-12-2103		
				59-12-2213		
				59-12-2214		
				59-12-2215		
				59-12-2216		
		B2. If the state has local jurisdictions with a sales and		59-12-2217	Currently in	
		use tax are the local sales and use tax rates identical?		59-12-2218	Compliance	
Section 310	General sourcing rules					
		A. Does the state source a retail sale, excluding lease or rental, of a product as follows:				
	CRIC INTERPRETATION	or ronding or a product do ronovo.				
	ADOPTED SEPTEMBER 20,	If received at business location of seller, then				For transactions that do not qualify for origin
	2007	sourced to that location?	Yes	59-12-211		sourcing.
	1	2. If not received at business location of seller, then				For transactions that do not qualify for origin
		sourced to location of receipt?	Yes	59-12-211		sourcing.

	1	To 16 - 16 - 24 - 24 - 24 - 24 - 24 - 24 - 24 - 2		1		
		3. If subsections 1 & 2 do not apply, then sourced to				
		address of purchaser in business records of seller				
		that are maintained in ordinary course of seller's				For transactions that do not qualify for origin
		business?	Yes	59-12-211		sourcing.
		4. If subsections 1, 2 & 3 do not apply, then sourced				
		to address of purchaser obtained during				
		consummation of sale, including address of				
		purchaser's payment instrument, if no other address				For transactions that do not qualify for origin
		is available?	Yes	59-12-211		sourcing.
		5. If subsections 1, 2, 3 & 4 do not apply, including the				
		circumstance in which the seller is without sufficient				
		information to apply the previous rules, then sourced				
		to location from which tangible personal property was				
		shipped, from which digital good or computer				
		software delivered electronically was first available for				
		transmission by seller, or from which service was				For transactions that do not qualify for origin
		, ,	\/	E0 40 044	1	For transactions that do not qualify for origin
		provided.	Yes	59-12-211	1	sourcing.
		B. Does the state source a lease or rental of tangible personal property as follows:				
		If recurring periodic payments, the first periodic				
		payment is sourced the same as a retail sale.				
		Subsequent payments are sourced to the primary				
		property location for each period covered by the			Currently in	
		payment?	Yes	59-12-214	Compliance	
			res	39-12-214		
		2. If no recurring periodic payments, then sourced in	V	50 40 044	Currently in	
		accordance with rules of retail sale?	Yes	59-12-214	Compliance	
	l	C. Does the state source a lease or rental of motor				
	CRIC INTERPRETATION	vehicles, trailers, semi-trailers, or aircraft that do not				
	ADOPTED APRIL 18, 2006	qualify as transportation equipment as follows:				
		If recurring periodic payments, then sourced to			Currently in	
		primary property location?	Yes	59-12-214	Compliance	
		0 16			0	
		2. If no recurring periodic payments, then sourced in	V	50 40 044	Currently in	
		accordance with rules of retail sale?	Yes	59-12-214	Compliance	
		D. Does the state source the retail sale, including				
		lease or rental, of transportation equipment in	l.		Currently in	
		accordance with rules for retail sale?	Yes	59-12-211	Compliance	
		Does the state define transportation equipment	l.,		Currently in	
		pursuant to in Section 310, subsection D?	Yes	59-12-211	Compliance	
	Election for Origin-Based					
Section 310.1	sourcing	Effective January 1, 2010				
		Has the state elected to source the retail sale,				
		excluding lease or rental, of tangible personal				
	CRIC INTERPRETATION	property and digital goods on where the order is			Currently in	
	ADOPTED APRIL 30, 2010	received?	Yes	59-12-212	Compliance	
		Does the state comply with all the provisions of 310.1			Currently in	
		B and C?	Yes	59-12-212	Compliance	
Section 311	General sourcing definitions					

		1	1		
		For the purposes of Section 310, subsection (A), does			
		the state define the terms "receive" and "receipt" to			
		mean: taking possession of tangible personal			
		property, making first use of services, or taking			
		possession or making first use of digital goods,			
		whichever comes first? Note: The terms "receive"			
		and "receipt" do not include possession by a shipping			Currently in
		company on behalf of the purchaser.	Yes	59-12-211	Compliance
Section 313	Direct mail sourcing				
	3	A 2. For advertising and promotional Direct Mail, does			
		the state provide that upon receipt of a direct mail			
		form or Exemption Certificate claiming direct mail, or			
		other written statement approved by the state, the			
		seller, in the absence of bad faith, is relieved of all			
		obligations to collect, pay or remit the tax to which the		59-12-123	Currently in
		permit pertains?	Yes	59-12-211	Compliance
		A 3. Does the state provide that upon receipt of		00 12 2 11	
		jurisdictional information, the seller shall collect tax			
		according to purchaser's submitted information and in			
		the absence of bad faith, seller is relieved of further		59-12-123	Currently in
		liability?	Yes	59-12-211	Compliance
		A 4. For advertising and promotional Direct Mail, does		33-12-211	Compilance
		the state require the seller to collect tax pursuant to			
		Section 310 (A)(5) if the purchaser does not provide a			
		direct pay permit, Exemption Certificate claiming		59-12-123	Currently in
		direct mail, or jurisdictional information?	Yes	59-12-123	Compliance
		B 1. For other Direct Mail, does the state require the	165	139-12-211	Compilance
		seller to collect tax pursuant to Section 310 (A)(3) if			
		the purchaser does not provide a direct pay permit or		59-12-123	Currently in
			Yes	59-12-123	Compliance
			165	139-12-211	Compilance
		D 2 For other Direct well does the state was ide that			
		B 3.For other Direct mail does the state provide that			
		upon receipt of a direct pay permit, Exemption			
		Certificate claiming direct mail, or other written			
		statement approved by the state, the seller, in the		59-12-123	O
		absence of bad faith, is relieved of all obligations to	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		Currently in
	Outsing to a seal allow of seal	collect, pay or remit the tax?	Yes	59-12-211	Compliance
Castion 242.4	Origin-based direct mail				
Section 313.1	sourcing	A. Has the state adopted the origin-based direct mail			Currently in
			Voc	E0 12 122	1 , 1
Section 314	Telecom sourcing rule	sourcing?	Yes	59-12-123	Compliance
Section 314	relecom sourcing rule	A. Except as required in subsection C below, does the			
		state source telecommunication services sold on a			
		call-by-call basis to each level of taxing jurisdiction			
		where the call originates and terminates in that jurisdiction or each level of taxing jurisdiction where			
		the call either originates or terminates and in which			Currently in
		1	l <sub>voo</sub>	FO 12 21F	Currently in
		service address is located?	Yes	59-12-215	Compliance
		B. Except as required in subsection C below, does the			
		state source telecommunication service to the			O
		customer's place of primary use if sold on a basis	\	50 40 045	Currently in
		other than call-by-call basis?	Yes	59-12-215	Compliance

			1		
		C1. Does the state source the sale of mobile			
		telecommunication service, other than air-to-ground			
		radiotelephone service and prepaid calling service, to			
		customer's place of primary use as required under			Currently in
		Mobile Telecommunications Sourcing Act?	Yes	59-12-215	Compliance
		C2. Does the state source the sale of post-paid calling			· ·
		service to the origination point of the			
		telecommunication signal as first identified by either			
		the seller's telecommunication system or information			
		received by the seller from its service provider, where			
					Commonthicin
		system used to transport signals is not that of the	\/	50 40 045	Currently in
		seller?	Yes	59-12-215	Compliance
		C3. Does the state source the sale of prepaid wireless			
		calling service and prepaid calling services in			
		accordance with Section 310 of the Agreement,			
		including the option of the location associated with the			
		mobile telephone number for prepaid wireless calling		59-12-215	Currently in
		service?	Yes	59-12-211	Compliance
1		C4a. For the sale of private communication service,			
		does the state source a separate charge related to a			
		customer channel termination point to each level of			
		jurisdiction in which such customer channel			Currently in
		termination point is located?	Yes	59-12-215	Compliance
		'			
		C4b. For the sale of private communication service,			
		does the state source to the jurisdiction in which the			
		customer channel termination points are located when			
		all customer termination points are located entirely			Currently in
		within one jurisdiction or levels of jurisdictions?	Yes	59-12-215	Compliance
		within one jurisdiction of levels of jurisdictions:	163	00-12-210	Compilance
		C4c. For the sale of private communication service,			
		does the state source fifty percent in each level of			
		jurisdiction in which the customer channel termination			
		points are located when service for segments of a			
		channel between two customer channel termination			
		points located in different jurisdictions and which			Currently in
		segment of channel are separately charged?	Yes	59-12-215	Compliance
		C4d. For the sale of private communication service,			
		does the state source to each jurisdiction based on			
		the percentage determined by dividing the number of			
		customer channel termination points in such			
		jurisdiction by the total number of customer channel			
		termination points when service for segments of a			
		channel located in more than one jurisdiction or levels			
		of jurisdiction and which segments are not separately			Currently in
		billed?	Yes	59-12-215	Compliance
		D. Does the state source the sale of Internet access		-	Currently in
		service to the customer's place of primary use?	Yes	59-12-215	Compliance
		E. Does the state source the sale of an ancillary			Currently in
		service to the customer's place of primary use?	Yes	59-12-215	Compliance
Section 315	Telecom sourcing definitions	control to the determined place of printary doc:			
223	and the second s	Does the state define the following terms in sourcing			
		Itelecommunications:			
		Total Control of the			Currently in
		A. Air-to-ground radiotelephone service?	Yes	59-12-215	Compliance
L		p to ground radiotorophone del vide :	1.50	100 12 210	

			1		Ta
			l		Currently in
		B. Ancillary services?	Yes	59-12-102	Compliance
					Currently in
		C. Call-by-call basis?	Yes	59-12-215	Compliance
					Currently in
		D. Communications channel?	Yes	59-12-215	Compliance
					Currently in
		E. Customer?	Yes	59-12-215	Compliance
					Currently in
		F. Customer channel termination point?	Yes	59-12-215	Compliance
					Currently in
		G. End user?	Yes	59-12-215	Compliance
					Currently in
		H. Home service provider?	Yes	59-12-215	Compliance
					Currently in
		I. Mobile telecommunications service?	Yes	59-12-102	Compliance
					Currently in
		J. Place of primary use?	Yes	59-12-102	Compliance
		, , , , , , , , , , , , , , , , , , , ,			Currently in
		K. Post-paid calling service?	Yes	59-12-102	Compliance
		and the part saming control		1	Currently in
		L. Prepaid calling service?	Yes	59-12-102	Compliance
		E. I Topala calling service:	103	00 12 102	Currently in
		M. Prepaid wireless calling service?	Yes	59-12-102	Compliance
		W. 1 Tepala Wireless calling service:	100	00 12 102	Currently in
		N. Private communication service?	Yes	59-12-102	Compliance
		N. I Tivate communication service:	103	J3-12-102	Currently in
		O. Service address?	Yes	59-12-215	Compliance
Section 316	Enactment of Exemptions	O. Oct vice address:	103	33-12-213	Compilance
Occion 510		Product-based exemptions. If the state exempts a			
		product that is defined in Part II of the Library of			
		Definitions does the state do so consistent with Part II		59-12-102	Currently in
		and Section 327?	Yes	59-12-102	Compliance
		Product-based exemptions. Can the state confirm	165	159-12-104	
		that where the Agreement has a definition for a			
		illat where the Agreement has a definition for a			
		product that the state exempts, the state does not			
		product that the state exempts, the state does not			
		exempt specific items included within that product		50 12 102	Currently in
		exempt specific items included within that product definition unless the definition sets out an exclusion	Van	59-12-102	Currently in
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	Yes	59-12-102 59-12-104	Currently in Compliance
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has	Yes		
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a	Yes		
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of	Yes	59-12-104	Compliance
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II		59-12-104 59-12-102	Currently in
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes Yes	59-12-104	Compliance
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that		59-12-104 59-12-102	Currently in
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not		59-12-104 59-12-102 59-12-104	Currently in Compliance
		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product	Yes	59-12-104 59-12-102 59-12-104 59-12-102	Currently in Compliance  Currently in Compliance
Santian 247		exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not		59-12-104 59-12-102 59-12-104	Currently in Compliance
Section 317	Administration of exemptions	exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?	Yes	59-12-104 59-12-102 59-12-104 59-12-102	Currently in Compliance  Currently in Compliance
Section 317	Administration of exemptions	exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?  A. Does the state provide for the following in regard to	Yes	59-12-104 59-12-102 59-12-104 59-12-102	Currently in Compliance  Currently in Compliance
Section 317	Administration of exemptions	exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?  A. Does the state provide for the following in regard to purchasers claiming exemption:	Yes	59-12-104 59-12-102 59-12-104 59-12-102	Currently in Compliance  Currently in Compliance
Section 317	Administration of exemptions	exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?  A. Does the state provide for the following in regard to purchasers claiming exemption:  1. Seller shall obtain identifying information from	Yes Yes	59-12-104 59-12-102 59-12-104 59-12-102 59-12-104	Currently in Compliance  Currently in Compliance  Currently in Compliance
Section 317	Administration of exemptions	exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?  A. Does the state provide for the following in regard to purchasers claiming exemption:  1. Seller shall obtain identifying information from purchaser and reason for claiming exemption?	Yes	59-12-104 59-12-102 59-12-104 59-12-102	Currently in Compliance  Currently in Compliance  Currently in Compliance  Currently in Compliance
Section 317	Administration of exemptions	exempt specific items included within that product definition unless the definition sets out an exclusion for such item.  Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?  Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?  A. Does the state provide for the following in regard to purchasers claiming exemption:  1. Seller shall obtain identifying information from	Yes Yes	59-12-104 59-12-102 59-12-104 59-12-102 59-12-104	Currently in Compliance  Currently in Compliance  Currently in Compliance

	2 Collar shall use standard form for elaiming		ı	Currently in	
	3. Seller shall use standard form for claiming	Vaa	D005 400 00	Currently in	
	exemption electronically?	Yes	R865-19S-23	Compliance	
	4. Seller shall obtain same information for proof			Currently in	
	regardless of medium?	Yes	R865-19S-23	Compliance	
	Does the state issue identification numbers to			Currently in	
	exempt purchasers that must be presented to sellers?	Yes	TMV-20	Compliance	
			59-12-106		
	6. Seller shall maintain records of exempt transaction		R865-19S-22	Currently in	
	and provide to state when requested?	Yes	R865-19S-23	Compliance	
The Governing Board has not	·				
defined "does not burden					
sellers". The burden is on each					
state to prove that something	7. Does the state administer use-based and entity-				
	based exemptions when practicable through a direct				
			50 40 400	0	
	pay permit, an exemption certificate, or another		59-12-106	Currently in	
provision.	means that does not burden sellers.	Yes	59-12-107.1	Compliance	
	8. In the case of drop shipment sales, does the state				
	allow a third party vendor to claim a resale exemption				
	based on an exemption certificate provided by its				
	customer/re-seller or any other acceptable information				
	available to the third party vendor evidencing				
	qualification for a resale exemption, regardless of				
	whether the customer/re-seller is registered to collect				
	and remit sales and use tax in the state where the			Currently in	
	Isale is sourced?	Voo	TMV-20		
		Yes	11010-20	Compliance	
	B. Does the state relieve the seller from any tax if it is				
	determined that the purchaser improperly claimed an				
	exemption and hold the purchaser liable for the tax,			Currently in	
	assuming the exceptions in the section?	Yes	59-12-106	Compliance	
	C. Does the state relieve a seller of the tax otherwise				
	applicable if the seller obtains a fully completed				
	exemption certificate or captures the relevant data				
	elements required under the Agreement within 90			Currently in	
	days subsequent to the date of sale?	Yes	59-12-106	Compliance	
	l ays subsequent to the date of sale?	162	39-12-100	Compliance	
	D.1. Does the state provide the seller with 120 days				
	subsequent to a request for substantiation by a state,				
ODIO INTERDESTATION	if the seller has not obtained an exemption certificate				
CRIC INTERPRETATION	as provided in B, to obtain an exemption certificate or				
ADOPTED DECEMBER 19,	other information establishing the transaction was not			Currently in	
2011	subject to tax?	Yes	59-12-106	Compliance	
	D 0 0 the same at the the 00 decreeded as 11 11 B				
	D.2. Subsequent to the 90-day period provided in B.,				
	does the state relieve a seller of the tax for exemption				
	certificates taken in good faith or other information				
	establishing the transaction was not subject to tax that			Currently in	
	are obtained by the seller as provided in D.1.?	Yes	59-12-106	Compliance	
	G. Does the state post the Streamlined Exemption			Currently in	The Streamlined Exemption Certificate is posted
	Certificate on its website?	Yes		Compliance	on our website.
			I	1 p	

	The answer to this question			I		
		2. Dono the estate manufactor mustabase and to undesta				
		Does the state require purchasers to update				
	it would provide information to	exemption certificate information or to reapply with the				
	taxpayers.	state to claim certain exemption?	No			
		3. Does the state relieve a seller of tax if the seller				
		obtains a blanket exemption certificate for a				
		purchaser with which the seller has a recurring		59-12-106	Currently in	
		business relationship?	Yes	TMV-20	Compliance	
Section 318	Uniform tax returns					
				59-12-107		
				59-12-108		
		A. Does the state require the filing of only one tax		59-12-204		
		return for each taxing period for each seller for the		59-12-209	Currently in	
		state and all local jurisdictions?	Yes	TMV-20	Compliance	
		B.1. Does the state require that returns be filed no	163	11010-20	Compliance	
					Cuma mallurina	
		sooner than the twentieth day of the month following	.,	50 40 407	Currently in	
		the month in which the transaction occurred?	Yes	59-12-107	Compliance	
1		B.2. Does the state provide when the due date for a				
		return falls on a Saturday or Sunday or legal holiday,		TMV-20		
		the return shall be due the next succeeding business		68-3-8	Currently in	
		day.	Yes	R865-19S-12	Compliance	
			163	11000-190-12	'	
		C.1. Does the state accept the SER approved by the			Currently in	
		governing board?	Yes	TMV-20	Compliance	
		C 2. Does the state require the submission of				
		exemption information on part 2 of the SER, excluding				
		Model 4 sellers without a legal requirement to				
		register?	No			
		register:	110			
		C.3. Does the state allow a-Model 1, Model 2, and				
		Model 3 sellers to submit its sales and use tax returns				
		in a simplified format that does not include more data			Currently in	
		fields than permitted by the governing board?	Yes	TMV-20	Compliance	
	Ess-41 4 4 0044	C 3.c. Does the state allow a model 4 seller to file a			Currently in	
	Effective 1-1-2011	SER?	Yes	TMV-20	Compliance	
					'	
		D. Does the state require the filing of a return from a				
		seller who registers under the Agreement and				
		indicates that it anticipates making no sales that			Currently in	
		would be sourced to that state?	No	TMV-20	Compliance	
		F. Does the state give notice to a seller registered				
1		under the Agreement, that has no legal requirement to				
1		register in a state, who failed to file a return, a				
1		minimum 30 days notice prior to establishing a liability				
		amount for taxes based solely on the seller's failure to			Currently in	
		timely file?	Yes	TMV-20	Compliance	
	Uniform rules for remittance		. 50	20	Compilation	
Section 319	of funds					
Occupii 313	or runus			59-12-107		
1		A1 Does the state require more than one remitted as		59-12-107  59-12-108	Currently in	
		A1. Does the state require more than one remittance	Nia		Currently in	
		for each return?	No	TMV-20	Compliance	

		A2. If the state requires more than one remittance for			
		each return does it do so only if: (1) seller collects			
		more than \$30,000 in sales and use taxes in state			
		during preceding year, (2) any additional remittance to			
		be determined through a calculation method, and (3)			
			   NI / A		
		the seller is not required to file additional return?	N/A		
		C. Does the state allow payment to be made by both			Currently in
		ACH Credit & ACH Debit?	Yes	R865-19S-86	Compliance
		D. Does the state provide an alternative method for			
		"same day" payment if electronic fund transfer fails			Currently in
		(electronic check or Fed Wire)?	Yes	59-12-108	Compliance
		(cleationic check of 1 cd wile):	103	03-12-100	Compilance
		E 1. Does the state provide that if a due date falls on		68-3-8	
					Our and the in-
		a Saturday, Sunday or a legal holiday in the state, the	l	TMV-20	Currently in
		taxes are due on the next succeeding business day?	Yes	R865-19S-12	Compliance
		E 2. Does the state provide that if a due date falls on			
		a day the Federal Reserve Bank is closed, the taxes			
		are due on the next day the Federal Reserve Bank is			Currently in
		open?	Yes	TMV-20	Compliance
			100	11V1V-20	Compilation
		F. Does the state require that any data that			
		accompanies a remittance to be formatted using			Currently in
		uniform tax type and payment type codes?	Yes	TMV-20	Compliance
	Uniform rules for recovery of				
Section 320	bad debts				
		A. Does the state allow a seller to take a deduction			Currently in
		from taxable sales for bad debts?	Yes	59-12-107	Compliance
		B. Does the state use the definition of bad debt found		00 12 101	Compilation
		in 26 U.S.C. Sec. 166 as basis for calculating a bad			
		debt recovery, excluding: financing charges or			
		interest; sales or use taxes charged on purchase			
		price; uncollectible amounts on property that remains			
		in possession of seller until full price paid; expenses			
		incurred in attempt to collect debt, and repossessed			Currently in
		property?	Yes	59-12-107	Compliance
		C1. Does the state allow bad debts to be deducted on			
		the return for the period during which the bad debt is			
		written off as uncollectible on and is eligible be			Currently in
		deducted for federal income tax purposes?	Yes	59-12-107	Compliance
		C2. If the seller is not required to file a federal income	1	· <u>-</u> ···	
		tax return does the state allow bad debts to be			
		deducted on the return for the period during which the			
		bad debt is written off as uncollectible on and would			
		be eligible be deducted for federal income tax			0
		purposes if the seller was required to file a federal	l.,	l	Currently in
		return?	Yes	59-12-107	Compliance
		D. Does the state require that, if a deduction is taken			
1		for a bad debt and the debt is subsequently collected			
1		lie vileale as in most the tay on the assertation and as callected	ı	i	1
		in whole or in part, the tax on the amount so collected			
		must be paid and reported on the return files for the			Currently in
			Yes	59-12-107	Currently in Compliance

		E. Does the state provide that, when the amount of a			
		bad debt exceeds taxable sales for period when			
		written off, a refund claim may be filed within the			
		applicable statute of limitations (measured from due			
				59-12-107	Currently in
		date of return on which bad debt could first be	.,		Currently in
		claimed)?	Yes	59-12-110	Compliance
		F. Does the state provide that if filing responsibilities			
		are assumed by a CSP, the state allows the CSP to			Currently in
		claim, on behalf of the seller, any bad debt allowance?	Yes	59-12-107	Compliance
		G. Does the state provide that, for purposes of			
		reporting payment on previously claimed bad debt,			
		any payments made are applied first proportionately			
		to taxable price of property or service and sales tax			
		thereon, and secondly to interest, service charges,			Currently in
			V	E0 40 407	
		and any other charges?	Yes	59-12-107	Compliance
		H. Does the state permit allocation of a bad debt			
		among states if the books and records of a the party	l.,	L	Currently in
		support allocation among states?	Yes	59-12-107	Compliance
	Confidentiality and privacy				
Section 321	protections under Model 1				
		E. Does the state provide public notification to			
		consumers, including exempt purchasers, of state's			
		practices relating to collection, use and retention of			Currently in
		personally identifiable information?	Yes	TMV-20	Compliance
		F. Does the state provide that when any personally			
		identifiable information is no longer required for			
		purposes in Section 321 subsection (D)(4), such			Currently in
		information shall no longer be retained by state?	Yes	TMV-20	Compliance
			res	11010-20	Compilance
		G. Does the state provide that when personally			
		identifiable information regarding an individual is			
		retained by or on behalf of state, the state shall			
		provide reasonable access to information by such			
		individual and a right to correct inaccurate			Currently in
		information?	Yes	TMV-20	Compliance
		H. Does the state provide that if anyone other than a			
		member state or person authorized by state law or the			
		Agreement seeks to discover personally identifiable			
		information, state makes reasonable and timely effort			Currently in
		to notify the individual of the request?	Yes	TMV-20	Compliance
		I. Is the state's privacy policy subject to enforcement	1.00	20	
		by state's AG or other appropriate government			Currently in
		authority?	Yes	TMV-20	Compliance
Section 322	Sales tax holidays	autionty!	169	I IVIV-ZU	Compilance
Section 322	Sales tax nonuays	A Dear the estate have asless too helidaya.	NI-		
		A. Does the state have sales tax holidays?	No		
		1. If a state has a holiday, does the state limit the			
		holiday exemption to items that are specifically			
		defined in Part II or Part III(B) of the Library of			
		Definitions and apply the exemptions uniformly to			
		state and local sales and use taxes?	N/A		
		2. If a state has a holiday, does the state provide			
		notice of the holiday at least 60 days prior to first day			
		of calendar quarter in which the holiday will begin?	N/A		
		3. If a state has a holiday, does the state apply an			
		entity or use based exemption to items?	N/A		
	l	in the second of	l		1

Section 324 Rounding rule  Section 324 Rounding rule  Section 324 Rounding rule  Section 325 Rounding rule  Section 326 Rounding rule  Section 326 Rounding rule  Section 327 Rounding rule  Section 327 Rounding rule  Section 328 Rounding rule  Section 328 Rounding rule  Section 328 Rounding rule  Section 328 Rounding rule  Section 329 Rounding rule  Section 329 Rounding rule  Section 329 Rounding rule  Section 329 Rounding rule  Section 320 Rounding			To see a	1		ı	
Personal or non-Useness use?			3. If a state has a holiday, does the state limit a				
4. If a state has a holiday, does the state require a seller to obtain an exemption certificate or other certification from a purchaser for tens to be exempted during a sales tax holiday?  WA.  WA.  WA.  WA.  WA.  WA.  WA.  WA							
seller to obtain an exemption cortificate or other certification from a purchase for items to be exempted during a sales tax horiday?  31. If a static's horiday recludes a price treahold, does the state provide the threshold includes only a portion of the price of an included little during the state in horiday and the development of the procedural requirements for horiday?  4. C. Does the state meet each of the procedural requirements for horiday?  5. C. Does the state meet each of the procedural requirements for horiday?  6. Does the state meet each of the procedural requirements for horiday?  7. Does the state meet each of the procedural requirements for horiday?  8. Display of the procedural requirements for horiday?  9. Display of the procedural requirements for horiday?  9. Returns?  9. Returns?  1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of application of rates or exemptions based on the value of application of rates or exemptions based on the value of application of rates or exemptions based on the value of a caps and thresholds  9. Returns?  1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a caps and thresholds  1. Does the state have cap or thresholds on application of rates or exemptions that places are odditional burden on retailer?  1. Does the state have cap or thresholds on application of rates are exemptions based on the value of a caps and threshold on the value of a caps and threshold on the value of a caps and thresholds on application of rates are exemptions based on the value of a caps and thresholds on application of rates are exemptions based on the value of a caps and thresholds on application of rates are exemptions based on the value of a caps				N/A			
certification from a purchaser for items to be exempted during a sales ita holiday?  B1. If a state's holiday includes a price threshold, does the state provide that the threshold includes only items ploed below threshold?  B2. If a state's holiday includes a price threshold, does the state provide that the threshold includes only items ploed below threshold?  B2. If a state's holiday includes a price threshold.  B2. If a state's holiday includes a price threshold.  B2. If a state's holiday includes a price threshold.  B2. If a state's holiday includes a price threshold.  B2. If a state's holiday includes a price threshold.  B2. If a state's holiday includes a price threshold.  B2. If a state's holiday includes a price threshold.  B3. If a state's holiday includes a price threshold.  B3. Coupton and discounts?  B4. If a state's holiday includes a price threshold.  B4. If a state's holiday includes a price threshold.  B5. Bain chacks?  B4. If a state's holiday includes a price threshold in the state that place and administerable and application of rists are administered in a manner that places an oaddinand burden on retailer?  B5. Bain chacks?  B5			4. If a state has a holiday, does the state require a				
exempted during a sales tax holiday?   NA							
exempted during a sales tax holiday?   NA			certification from a purchaser for items to be				
B. If a state's holdey includes a price threshold, does the state provide that the threshold includes only items priced below threshold; of state's holdey includes a price threshold, does the state level below threshold; of state's holdey includes a price threshold, does the state level provided by the price of the price of all the price of the price o				N/A			
does the state provide that the threshold includes only temps priced below threshold?  B2. If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an included all and during holiday?  C. Does the state exempt on the procedural of the pr							
Items priced below threshold;   Sez. It a state's holder, includes a price threshold, does the state exempt includes a price threshold, does the state exempt only a portion of the price of an individual tien during holdary?   N/A							
B2. If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an individual item during holiday?  G. Does the state exempt only a portion of the price during holiday?  A. Desemble state in the price during holiday?  A. Desemble state have any caps that are based on the application of rates or exemptions based on the value of a transaction or item?  A. Does the state have any caps that are based on application of rates or exemptions based on the value of a transaction or item?  A. Does the state have any caps that are based on application of rates or exemptions based on the value of transaction or item?  A. Does the state have any caps that are based on application of rates or exemptions based on the value of transaction or item?  A. Does the state have any caps that are based on application of rates or exemptions based on the value of transaction or item?  A. Does the state have any caps that are based on application of rates or exemptions based on the value of transaction or item?  A. Does the state have any caps that are based on the value of transaction or item?  A. Does the state provide that the tax computation must be carried to the intrind decimal place?  A. Does the state provide that the tax must be conducted to a whole cent using a method that tronsal up to the transaction or item?  A. Does the state provide that the tax must be conducted to a whole cent using a method that tronsal up to the transaction or item?  A. Does the state provide t							
does the state exempt only a portion of the price of an individual attent unity plotidary?  C. Does the state meet each of the procedural requirements for holidays?  NA  1. Layaway sales? NA  2. Bundled sales.  3. Bundled sales.  4. Spiriting of life normally sold together? NA  5. Ran cheeks? NA  6. Exchanges? NA  7. Delivery charges? NA  8. Order date and back orders? NA  9. Returns? NA  10. Different time zones? NA  10. Different time zones and unit time time time time time time time ti							
Individual later during holiday?   N/A							
C. Does the state meet each of the procedural requirements for holidays?  NA  1. Layaway sales? NA  2. Bundied sales? NA  3. Coupons and discounts? NA  4. Splitting of items normally sold together? NA  5. Rain checks? NA  7. Delivery charges? NA  8. Exchanges? NA  9. Returns? NA  1. Does the state have any caps or thresholds on the application of rates unless the application of rates are administered in a manner that places or oxemptions that are based on application of rates are administered in a manner that places or oxed to rassed or value of transaction or retailer?  8. Does the state have any caps that are based or on application of rates unless the application of rates are administered in a manner that places or oxeditions within the state that levy sales or use tax have caps or thresholds on application or rates are or exemptions that are based or on transaction or retailer?  9. Does the state have any caps that are based or on application of rates unless the application of rates are administered in a manner that places or oxeditions within the state that levy sales or use tax have caps or thresholds on application or rates are or exemptions that are based on value of transaction or item?  9. Does the state have any caps that are based on the value of essential clothing?  1. Does the state have any caps that are based on the value of essential clothing?  1. Does the state provide that the tax computation must be carried to the third decimal place?  2. Does the state provide that the tax must be carried to the third decimal place is preafer than four after?  2. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  1. Does the state confirm that it thas repeated any requirements for sellers to collect tax on bracket system?  1. Does the state confirm that it thas repeated any requirements for sellers to collect tax on bracket system?							
Fequirements for holidays?   N/A				IN/A			
1. Layways sales?				NI/A			
Section 323   Caps and thresholds   Section 324   Spiriting of items normally sold together?   N/A   Spiriting of items normally sold together normally sold together?   N/A   Spiriting of items normally sold together?   N/A   Spiriting of items normally sold together?   N/A   Spiriting of items normally sold							
3. Coupons and discounts?  4. Spillting of lems normally sold together?  N/A  5. Rain checks? N/A  6. Exchanges? N/A  7. Delivery charges? N/A  9. Returns? N/A  10. Different time zones? N/A  Section 323  Caps and thresholds  1. Loes the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item? 2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?  9. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?  9. Do local jurisdictions within the state that they sales or use tax have caps or threshold on the value of essential clothing?  No 59-12-104  Section 324  Rounding rule  1. Does the state have cap or threshold on the value of transaction or item?  No 59-12-104  Section 324  Rounding rule  1. Does the state have cap or threshold on the value of transaction or item?  No 59-12-104  Section 324  Rounding rule  1. Does the state have cap or threshold on the value of transaction or item?  No 59-12-104  Currently in Currently in Currently in Ulah has an exemption for half the sales price of modular homes as allowed under the agreement.  Ves Solution 324  Rounding rule  1. Does the state have caps or threshold on the value of transaction or item?  No 59-12-104  Currently in Currently in Currently in Currently in Ulah does not have a probable or very requirements for sellers to collect tax on bracket system  R865-19S-117  Currently in Currentl							
4. Splitting of flems normally sold together?  5. Rain checks?  N/A  6. Exchanges?  N/A  7. Delivery charges?  N/A  8. Oxfer date and back orders?  N/A  9. Returns?  N/A  10. Different time zones?  N/A  10. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item?  10. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?  No  10. Does the state have any caps that are based on a paplication of rates are administered in a manner that places no additional burden on retailer?  No  10. Does the state have any or thresholds on application of rates or exemptions that are based on value of transaction or item?  No  10. Does the state have any or threshold on the value of transaction or item?  No  10. Does the state have any or threshold on the value of essential clothing?  No  10. Does the state have any or threshold on the value of essential clothing?  No  10. Does the state provide that the tax computation must be carned to the third decimal place?  10. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  No  10. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to the application of a tensor of the provide that the tax must be rounded to a whole cent using a method that rounds up to the application of a tensor of the provide that the tax must be rounded to a whole cent whenever third decimal place is greater than four after?  No  10. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to the provide	-	+			1		
S. Rain checks? N/A   Section 323   Caps and thresholds   Section 323   Caps and thresholds   Section 324   Section 324   Section 324   Section 324   Section 325   Section 326   Section 326   Section 326   Section 327   Section 327   Section 328   Section 328   Section 329   Sect		+					
S. Exchanges?   N/A	<u> </u>						
Section 323   Section 324   Section 324   Section 324   Section 325   Section 326   Section 326   Section 326   Section 327   Section 327   Section 328							
Section 323   Seturns?   N/A							
Section 323   Caps and thresholds   1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item?   Ves   S9-12-104   Currently in Compliance   Currently in Currently in Compliance   Currently in Currently			7. Delivery charges?				
Section 323  Caps and thresholds  1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item?  2. Does the state have any caps that are based on application of rates are administered in a manner that places no additional burden on retailer?  8. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on application of rates are administered in a manner that places no additional burden on retailer?  8. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?  D. Does the state have cap or threshold on the value of essential clothing?  D. Does the state provide that the tax computation must be carried to the third decimal place?  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  2. Does the state allow sellers to elect to compute tax due on a transaction, on a Item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  8. D. Does the state allow sellers to elect to compute tax due on a transaction, on a ltem or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  8. D. Does the state allow sellers to elect to compute tax due on a transaction, on a ltem or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  8. D. Does the state allow sellers to elect to compute tax due on a transaction, on a ltem or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  8. D. Does the state allow sellers to elect to compute tax due on a transaction, on a ltem or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  8. D.							
Section 323							
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application of rates or exemptions based on the value of a transaction or item?  2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?  B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates are exemptions that are based on value of transaction or item?  D. Does the state have cap or threshold on the value of essential clothing?  Rounding rule  1. Does the state provide that the tax computation must be carried to the third decimal place?  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B. 1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B. 2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  Yes  59-12-104  Currently in  Yes  R865-19S-117  Compliance  Currently in  Currently in  Currently in  Currently in  Currently in  Yes  R865-19S-117  Compliance  Currently in  Currentl	Section 323	Caps and thresholds					
Section 324   Rounding rule   Section 324   Rounding rule   Section 324   Section 324   Section 324   Section 325   Section 326   Section 326   Section 326   Section 327   Section 327   Section 328   Section 32			1. Does the state have any caps or thresholds on the				Utah has an exemption for half the sales price of
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administered in a manner that places no additional burden on retailer?  B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?  D. Does the state have cap or threshold on the value of essential clothing?  No. 59-12-104 Currently in Currently in Compliance  Pes R865-19S-117 Compliance  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  Yes R865-19S-117 Compliance  Pes R865-19S-117 Compliance  Currently in Compliance			2. Does the state have any caps that are based on				
administered in a manner that places no additional burden on retailer?  B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?  D. Does the state have cap or threshold on the value of essential clothing?  No. 59-12-104 Currently in Currently in Compliance  Pes R865-19S-117 Compliance  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  Yes R865-19S-117 Compliance  Pes R865-19S-117 Compliance  Currently in Compliance			application of rates unless the application of rates are				
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or use tax have caps or thresholds on application of rates or exemptitions that are based on value of transaction or item?  D. Does the state have cap or threshold on the value of essential clothing?  No 59-12-104 Compliance  Currently in Compliance  Currently in Compliance  Section 324 Rounding rule  1. Does the state provide that the tax computation must be carried to the third decimal place? Yes R865-19S-117 Compliance  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  No 59-12-104 Currently in C							
rates or exemptions that are based on value of transaction or item?  D. Does the state have cap or threshold on the value of essential clothing?  No 59-12-104 Compliance  Currently in Compliance  Currently in Compliance  Currently in Compliance  Section 324 Rounding rule  1. Does the state provide that the tax computation must be carried to the third decimal place?  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  No 59-12-104 Compliance  Currently in Compliance  Ves R865-19S-117 Compliance  Utah does not have a bracket system of a bracket system a bracket system of compliance.							
transaction or item?  D. Does the state have cap or threshold on the value of essential clothing?  Section 324 Rounding rule  1. Does the state provide that the tax computation must be carried to the third decimal place?  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket wherever third system?  No 59-12-104 Compliance  Currently in  Compliance						Currently in	
D. Does the state have cap or threshold on the value of essential clothing?  Section 324  Rounding rule  1. Does the state provide that the tax computation must be carried to the third decimal place? 2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  No  59-12-104  Currently in Compliance  Utah does not have a bracket system requirement system?  Ves R865-19S-117  Compliance  Currently in Compliance  Ves R865-19S-117  Compliance				No	50-12-104		
Section 324 Rounding rule  1. Does the state provide that the tax computation must be carried to the third decimal place?  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system  N/A  Section 324  Rounding rule  Currently in				110	33-12-10 <del>4</del>		
Section 324 Rounding rule  1. Does the state provide that the tax computation must be carried to the third decimal place?  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  N/A  R865-19S-117  Currently in Currently in Currently in Currently in Compliance  Currently in Compliance  Currently in Compliance  Currently in Compliance				No	50 12 104	,	
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must be carried to the third decimal place?  2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  M/A  R865-19S-117  Compliance  Currently in  Compliance	Section 324	Rounding rule	1 Does the state provide that the tax computation			Currently in	
2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  N/A  Currently in  Compliance				Voc	D065 100 117	,	
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greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  Yes  R865-19S-117  Compliance  Currently in  Compliance  Utah does not have a bracket system Currently in  Compliance  Currently in  Compliance			prounted to a whole cent using a method that founds	I	1	I	
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and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  N/A  Currently in Compliance  Utah does not have a bracket system Currently in			greater than four after?	Yes	R865-19S-117		
aggregated state and local taxes? Yes R865-19S-117 Compliance  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system? V/A requirement Compliance			greater than four after?  B.1. Does the state allow sellers to elect to compute	Yes	R865-19S-117		
B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?  Utah does not have a bracket system Currently in requirement Compliance			greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis,	Yes	R865-19S-117	Compliance	
requirements for sellers to collect tax on bracket a bracket system Currently in system?  N/A requirement Compliance			greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to			Compliance  Currently in	
system? N/A requirement Compliance			greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?		R865-19S-117	Compliance  Currently in	
			greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any		R865-19S-117 Utah does not have	Currently in Compliance	
Section 325   Customer refund procedures			greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket	Yes	R865-19S-117 Utah does not have a bracket system	Compliance  Currently in  Compliance  Currently in	
			greater than four after?  B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?  B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket	Yes	R865-19S-117 Utah does not have a bracket system	Compliance  Currently in  Compliance  Currently in	

	1	I	ı		T T
		C. Does the state provide that a cause of action			
		against seller does not accrue until the purchaser has			
		provided written notice to the seller and the seller has			
		had 60 days to respond? Notice must contain			Currently in
		1 .	.,	50 40 440 4	· · · · · · · · · · · · · · · · · · ·
		information necessary to determine validity of request.	Yes	59-12-110.1	Compliance
		D. Does the state provide for uniform language in			
		regard to presumption of a reasonable business			
		practice when a seller: I) uses either a provider or a			
		system, including a proprietary system, that is certified			
		by the state; and ii) has remitted to state all taxes			
		collected, less deductions, credits or collection			Currently in
		allowances?	Yes	59-12-110.1	Compliance
Section 326	Direct pay permits				
	1	Does the state provide for a direct pay authority that			
		allows the holder of a direct pay permit to purchase			
		otherwise taxable goods and services without			
		payment of tax to the supplier at the time of			Currently in
		purchase?	Yes	59-12-107.1	Compliance
Section 327	Library of definitions				
		A. If term defined in Library appears in state's			
		statutes, rules or regulations, has the state adopted			
		the definition in substantially the same language as			Currently in
			.,	50 40 400	
		the Library definition?	Yes	59-12-102	Compliance
		B. Can the state confirm that it does not use a Library			
		definition that is contrary to meaning of Library			Currently in
		definition?	Yes	59-12-102	Compliance
		C. Except as provided in Sections 316 and 332 and			
		Library, can the state confirm that it imposes tax on all			
		products and services included within each Part II or			
	CRIC INTERPRETATION	Part III(B) definition or exempt from tax all products or			Currently in
	ADOPTED AUGUST 29, 2006	services within each definition?	Yes	59-12-102	Compliance
Section 328	Taxability matrix				
555000000		A1. Has the state completed the taxability matrix in			
		the downloadable format approved by Governing			Currently in
			.,		
		Board?	Yes	TMV-20	Compliance
		A2. Does the state provide notice of changes in the			Currently in
		taxability matrix as required by the Governing Board?	Yes		Compliance
				59-12-125	
				59-12-216	
				59-12-406	
				59-12-707	
				59-12-808	
				59-12-1104	
				59-12-1304	
				59-12-1405	
		B. Does the state relieve sellers and CSPs from		59-12-1804	
		liability to the state and its local jurisdictions for having		59-12-2005	
		charged and collected incorrect tax resulting from		59-12-2104	Currently in
		erroneous data in the matrix?	Yes	59-12-2210	Compliance
		C. If the state taxes specified digital products, has the			Currently in
		state noted such in the taxability matrix?	Yes		Compliance
<b></b>	<del> </del>			<del>                                     </del>	<del>                                     </del>
		II) If the state has a sales tax nolinavinas the state			1
		D. If the state has a sales tax holiday, has the state noted the exemption in the taxability matrix?	N/A		

Section 329	Effective date for rate changes					
Section 329	Lifective date for rate changes	Does the state provide that the effective date of rate				
		changes for services covering a period starting before				
		or ending after the statutory effective date is as				
		follows:				
				59-12-103		
				59-12-208.1		
				59-12-403		
				59-12-703		
				59-12-806		
				59-12-1102		
				59-12-1302		
				59-12-1402		
				59-12-1803		
		1. For a rate increase, the new rate shall apply to the		59-12-2004		
		first billing period starting on or after the effective		59-12-2103	Currently in	
		date?	Yes	59-12-2209	Compliance	
				59-12-103	·	
				59-12-208.1		
				59-12-403		
				59-12-703		
				59-12-806		
				59-12-1102		
				59-12-1302		
				59-12-1402		
				59-12-1803		
				59-12-2004		
		For a rate decrease, new rate shall apply to bills rendered on or after the effective date?	Yes	59-12-2103 59-12-2209	Currently in	
Section 330	Bundled Transactions	rendered on or after the effective date?	res	59-12-2209	Compliance	
Section 330	Bundled Transactions	A. Has the state adopted and does the state utilize				
		the core definition of "bundled transaction" to		59-12-102	Currently in	
		determine tax treatment?	Yes	59-12-102	Compliance	
		C. Can the state confirm that for bundled transactions	103	00 12 100	Compilance	
		that include telecommunication service, ancillary				
		service, internet access, or audio or video				
		programming service the following rules apply:				
		1.For transactions that include both taxable and				
		nontaxable items, the price attributable to nontaxable				
		items is exempt if the provider can identify the price				
		by reasonable and verifiable standards from its books	_	59-12-102	Currently in	
		and records.	Yes	59-12-103	Compliance	
		O Forthern adjace that include the district and the				
		2. For transactions that include products subject to				
		different tax rates, the total price may be treated as attributable to the products subject to tax at the				
		highest tax rate unless the provider can identify by				
		reasonable and verifiable standards the portion of the				
		price attributable to the products subject to tax at the				
		lower rate from its books and records that are kept in				
		the regular course of business for other purposes,		59-12-102	Currently in	
		including, but not limited to, non-tax purposes?	Yes	59-12-103	Compliance	
L	1	in the purposed:		1	1	l

		D. If the state otherwise has not specifically imposed	ı	1	1	I
		tax on the retail sales of computer software				
		maintenance contracts, does the state treat software		59-12-102	Currently in	
		maintenance contracts, does the state treat software maintenance contracts as provided in this section?	Yes	59-12-102	Compliance	
	Relief from certain liability for	maintenance contracts as provided in this section:	163	39-12-103	Compliance	
Section 331	purchasers					
Dection 331	purchasers	A. Does the state provide relief for purchasers from				
		liability for penalty to that state and its local				
		jurisdictions for having failed to pay the correct				
		amount of sales or use tax in the following				
		circumstances:				
-		on comotaneco.		59-12-127		
				59-12-218		
				59-12-408		
				59-12-709		
				59-12-810		
				59-12-1106		
				59-12-1306		
		1. A purchaser's seller or CSP relied on erroneous		59-12-1407		
		data provided by the state on tax rates, boundaries,		59-12-1806		
		taxing jurisdiction assignments, or in the taxability		59-12-2007		
		matrix completed by the state pursuant to Section		59-12-2106	Currently in	
		328?	Yes	59-12-2212	Compliance	
				59-12-127		
				59-12-218		
				59-12-408		
				59-12-709		
				59-12-810		
				59-12-1106		
				59-12-1306		
		2. A purchaser holding a direct pay permit relied on		59-12-1407		
		erroneous data provided by the state on tax rates,		59-12-1806		
		boundaries, taxing jurisdiction assignments, or in the	1	59-12-2007		
		taxability matrix completed by the state pursuant to	1	59-12-2106	Currently in	
		Section 328?	Yes	59-12-2212	Compliance	
				59-12-127		
				59-12-218		
				59-12-408		
				59-12-709		
			1	59-12-810		
				59-12-1106		
				59-12-1306		
				59-12-1407		
				59-12-1806		
		3. A purchaser relied on erroneous data provided by	1	59-12-2007	l	
		the state in the taxability matrix completed by the	<u> </u>	59-12-2106	Currently in	
		state pursuant to Section 328?	Yes	59-12-2212	Compliance	

				59-12-127		
				59-12-218		
				59-12-408		
				59-12-709		
				59-12-810		
				59-12-1106		
				59-12-1306		
				59-12-1407		
		4. A purchaser using databases pursuant to		59-12-1806		
		subsections (F), (G), and (H) of Section 305 relied on		59-12-2007		
		erroneous data provided by the state on tax rates,		59-12-2106	Currently in	
		boundaries, or taxing jurisdiction assignments?	Yes	59-12-2212	Compliance	
		B. (Except where prohibited by a member state's				
		constitution) Does the state relieve a purchaser from		59-12-127		
		liability for tax and interest to the state and its local		59-12-218		
		1				
		jurisdictions for having failed to pay the correct		59-12-408		
		amount of sales or use tax in the circumstances		59-12-709		
		described in Section 331 A, provided that, with		59-12-810		
		respect to reliance on the taxability matrix completed		59-12-1106		
		by the state pursuant to Section 328, such relief is		59-12-1306		
		limited to the state's erroneous classification in the		59-12-1407		
		taxability matrix of terms included in the Library of		59-12-1407		
		Definitions as "taxable" or "exempt", "included in sales		59-12-2007	_	
		price" or "excluded from sales price" or "included in		59-12-2106	Currently in	
		the definition" or "excluded from the definition".	Yes	59-12-2212	Compliance	
Section 332	Consider Divided Duadwate					
00000011 002	Specified Digital Products					
OCCHOIT 332	Specified Digital Products	A. Does the state include specified digital products,				
CCCHOII GOZ	Specified Digital Products	A. Does the state include specified digital products, digital audio-visual works, digital audio works, or				
00000011 002	Specified Digital Products	digital audio-visual works, digital audio works, or				
0000011 002	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services,		50 12 103	Currently in	
55511011 332	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or	No		Currently in	
Control 002	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?	No	59-12-103 59-12-102	Currently in Compliance	
0000011002	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products,	No			
COUNT SOL	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or	No			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products,	No			
000001002	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or	No			
0000011002	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user	No N/A			
0000011 002	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?				
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products,				
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or				
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with				
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?				
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products,	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products,	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the	N/A N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?  D4. Does the state's taxability matrix indicate if the	N/A N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?  D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred	N/A N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?  D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or	N/A N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?  D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred	N/A N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?  D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or	N/A N/A			
	Specified Digital Products	digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?  D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user?  D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?  D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?  D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use	N/A N/A		Compliance	

	T	10.11.11.11.11.11.11.11.11.11.11.11.11.1			1	
		G. Is the state's tax treatment of the sale of a digital				
		code the same as the tax treatment of specified digital				
		product or product delivered electronically to which			Currently in	
		the digital code relates?	Yes	59-12-103	Compliance	
	Use of Specified Digital					
Section 333	Products	Effective January 1, 2010				
00011011 000		Excluding prewritten computer software, does the				
		state include any product transferred electronically in			Currently in	
			Na	FO 40 400		
0 (1 004	D 1777 1 1 1	its definition of tangible personal property?	No	59-12-102	Compliance	
Section 334	Prohibited replacement taxes					
		Does the state have any prohibited replacement			Currently in	
		taxes?	No		Compliance	
Section 401	Seller participation					
		A. Does the state participate in the Governing			Currently in	
		Board's online registration system?	Yes	TMV-20	Compliance	
		B. Does the state provide that it will not use a seller's		-		
		registration with the central registration system and				
		collection of taxes in member states in determining				
		whether seller has nexus with state for tax at any		1	Currently in	
				50 40 407	Currently in	
		time?	Yes	59-12-107	Compliance	
Section 402	Amnesty for registration					
		A1. Does the state provide amnesty to a seller who				
		registers to pay or collect and remit applicable tax in				
		accordance with Agreement, provided the seller was				
	CRIC INTERPRETATION	not so registered in state in 12-month period				
	ADOPTED DECEMBER 14,	preceding effective date of state's participation in the			Currently in	
	2006	Agreement?	Yes	59-12-128	Compliance	
	1	A2. Does the state provide that their amnesty will	100	00 12 120	Semplianes	
		preclude assessment for tax together with penalty and				
		interest for sales made during the period the seller				
		was not registered in the state, provided registration				
		occurs within 12 months of effective date of state's			Currently in	
		participation in the Agreement?	Yes	59-12-128	Compliance	
		A3. Does the state provide amnesty to sellers				
		registered prior to when the state joins the			Currently in	
		Agreement?	Yes	59-12-128	Compliance	
		B. Does the state provide that its amnesty is not				
		available to a seller who has received a notice of audit				
		from that state and the audit is not yet resolved,		1		
	CRIC INTERPRETATION				Currently in	
		including any related administrative and judicial	Voo	50 12 120		
	ADOPTED APRIL 18, 2006	processes?	Yes	59-12-128	Compliance	
		C. Does the state provide that its amnesty does not				
	CRIC INTERPRETATION	apply to taxes already paid to the state or to taxes		1	Currently in	
	ADOPTED APRIL 18, 2006	already collected by a seller?	Yes	59-12-128	Compliance	
		D. Does the state provide that its amnesty is fully				
		effective, absent fraud or misrepresentation of		1		
		material fact, as long as the seller continues		1		
		registration and continues payment of taxes for period		1		
	CRIC INTERPRETATIONS	of at least 36 months? Did the state toll its statute		1		
		applicable to asserting a tax liability during 36 month		1	Currently in	
		period?	Voc	59-12-128		
	DECEMBER 14, 2006		Yes	12-120	Compliance	
		E. Does the state provide that its amnesty is		1		
		applicable only to taxes due from a seller in its		L	Currently in	
		capacity as seller and not in its capacity as a buyer?	Yes	59-12-128	Compliance	
Section 403	Method of remittance					
		·				

		Does the state provide that the seller may select one				
		of the technology models?				
		A. Model 1-seller selects CSP as agent to perform all			Currently in	
		functions except remit tax on its own purchases?	Yes	TMV-20	Compliance	
		B. Model 2-seller selects CAS which calculates			Currently in	
		amount of tax due?	Yes	TMV-20	Compliance	
			165	11010-20		
		C. Model 3-seller utilizes own proprietary system that			Currently in	
		has been certified as a CAS?	Yes	TMV-20	Compliance	
Section 404	Registration by an agent					
		Does the state provide that the seller may be			Currently in	
		registered by an agent?	Yes	TMV-20	Compliance	
	This isn't a compliance issue but					
	is something sellers and their	Does the state require that the written agent				
	agents should know.	appointments be submitted to the state?	Yes	TMV-20		
	Provider and System	appointments be submitted to the state:	103	11010-20		
Castian FO4	Certification					
Section 501	Certification					
		A. Does state law provide for provider and system				
		certification to aid in the administration of sales and			Currently in	
		use tax collection?	Yes	TMV-20	Compliance	
	State review and approval of					
	Certified Automated System					
	Software and Certain Liability					
Section 502	Relief					
Dection 302		A. Can the state confirm that it reviews software				
		submitted for certification as a CAS under Section			Common method in	
				T. 0 / 00	Currently in	
		501?	Yes	TMV-20	Compliance	
				59-12-126		
				59-12-217		
				59-12-407		
				59-12-708		
				59-12-809		
				59-12-1105		
				59-12-1305		
				59-12-1406		
				59-12-1805		
				59-12-2006		
		B. Does the state provide liability relief to CSP's and		59-12-2105	Currently in	
		model 2 sellers for reliance on the certification?	Yes	59-12-2211	Compliance	
				59-12-106		
		C. Does the state provide liability relief to CSP's in the		R865-19S-23	1	
		same manner as provided to sellers under Section		TC-721	Currently in	
		317?	Yes	TMV-20	Compliance	
		017:	100	59-12-126	Compliance	
				159-12-126		
					1	
				59-12-407		
				59-12-708		
				59-12-809		
				59-12-1105	1	
				59-12-1305	1	
				59-12-1406	1	
				159-12-1400	1	
		E. Does the state allow the CSP or model 2 seller 10				
		IE. DUES THE STATE AHOW THE COP OF HIDUE! 2 SEHEL TO		59-12-2006	1	
				E0 40 040E	Commonto de la lor	
		days to correct classification of items found to be in error before holding the CSP or model 2 seller liable?		59-12-2105 59-12-2211	Currently in Compliance	

	1					
	Monetary allowance under					
Section 601	Model 1	A Daratha state was idea a secretaria allawara da a				
		A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the			Currently in	
		contract between the governing board and the CSP?	Vec	59-12-129	Compliance	
	Monetary allowance for Model	contract between the governing board and the Gor	103	33-12-123	Compilance	
Section 602	2 sellers					
000000000000000000000000000000000000000	2 300.0	Does the state provide monetary allowance to Model			Currently in	
		2 sellers pursuant to the Governing Board's rules?	Yes	59-12-129	Compliance	
		APPENDIX C - LIBRARY OF DEFINITIONS				
		Please verify for each item that the state uses the				
		definition provided by the Agreement. If the item				
		is not applicable in your state, answer "N/A."				
Part I	Administrative definitions					
		Donadla ditana a satism	V	50 40 400(40)	Currently in	
		Bundled transaction	Yes	59-12-102(18)	Compliance	
		Delivery charges	Yes	59-12-102(32)	Currently in Compliance	
	CRIC INTERPRETATION	Delivery charges	169	03-12-102(32)	Compliance	
	ADOPTED DECEMBER 14,					
	2006 AND SEPTEMBER 5,					
	2008				Currently in	
		Direct mail	Yes	59-12-102(38)	Compliance	
					Currently in	
		Lease or rental	Yes	59-12-102(58)	Compliance	
					Currently in	
		Purchase price	Yes	59-12-102(98)	Compliance	
				50 40 400(400)	Currently in	
	AMENDED DEFINITION ON	Retail sale or Sale at retail	Yes	59-12-102(106)	Compliance	
	AMENDED DEFINITION ON OCTOBER 6, 2011 RELATING					
	TO EXCLUSION FOR CERTAIN					
	STATE, LOCAL AND TRIBAL				Currently in	
	TAXES	Sales price	Yes	59-12-102(111)	Compliance	
		Telecommunications nonrecurring charges	N/A			
	CRIC INTERPRETATION				Currently in	
	ADOPTED MAY 12, 2009	Tangible personal property	Yes	59-12-102(123)	Compliance	
Part II	Product definitions	CLOTHING				
		La	<u> </u>		Currently in	
		Clabing	Yes	59-12-102(21)	Compliance	
		Clothing accessories or equipment Essential clothing	N/A N/A	+	+	
	CRIC INTERPRETATION	ESSERIAL CIOUTING	IN/A			
	ADOPTED AUGUST 29, 2006	Fur clothing	N/A			
	7.120. 1207.00001 20, 2000				Currently in	
		Protective equipment	Yes	59-12-102(96)	Compliance	
				\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Currently in	
		Sport or recreational equipment	Yes	59-12-102(120)	Compliance	
		COMPUTER RELATED				
					Currently in	
	LODIO INITEDDESTITION	Computer	Yes	59-12-102(26)	Compliance	
	CRIC INTERPRETATION	0	\v	59-12-102(27)	Currently in	
	ADOPTED MAY 12, 2009	Computer software	Yes	TMV-20	Currently in	
		Delivered electronically	Yes	59-12-102(31)	Currently in Compliance	
	1	· · · · · · · · · · · · · · · · · · ·	0040404	100-12-102(01)	Toompliance	

	ı	T	1	1	
					Currently in
		Electronic	Yes	59-12-102(43)	Compliance
					Currently in
		Load and leave	Yes	59-12-102(61)	Compliance
	CRIC INTERPRETATION			59-12-102(92)	Currently in
	ADOPTED MAY 12, 2009	Prewritten computer software	Yes	TMV-20	Compliance
	·				Currently in
		Computer software maintenance contract	Yes	59-12-102(28)	Compliance
		Mandatory computer software maintenance contract	N/A	100 12 102(20)	Compliance
		I wandatory computer software maintenance contract	14/7		Currently in
		Optional computer software maintenance contract	Yes	59-12-102(78)	Compliance
		Dicital propuets	res	39-12-102(76)	Compliance
		DIGITAL PRODUCTS			
		Specified digital products			
					Currently in
		Digital audio-visual works	Yes	59-12-102(36)	Compliance
					Currently in
		Digital audio works	Yes	59-12-102(35)	Compliance
				1	Currently in
		Digital books	Yes	59-12-102(37)	Compliance
		FOOD AND FOOD PRODUCTS	1.55	12 12 102(01)	
		COD AND   COD   RODUCTO			Currently in
		Alaahalia hayarara	\/	F0 40 400(0)	Currently in
		Alcoholic beverages	Yes	59-12-102(9)	Compliance
		Bottled water	N/A		
	CRIC INTERPRETATION				
	ADOPTED SEPTEMBER 20,				
	2007, SEPTEMBER 30, 2009 &				
	DECEMBER 17, 2009	Candy	N/A		
		,			Currently in
		Dietary supplement	Yes	59-12-102(34)	Compliance
	CRIC INTERPRETATION				
	ADOPTED OCTOBER 7, 2010			59-12-102(49)	Currently in
	& DECEMBER 19, 2011	Food and food ingredients	Yes	TMV-20	Compliance
	& DECEMBER 19, 2011			11010-20	Compilance
	ODIO INTERDEDETATION	Food sold through vending machines	N/A		
	CRIC INTERPRETATION				
	ADOPTED APRIL 18, 2006 &				Currently in
	DECEMBER 14, 2006	Prepared food	Yes	59-12-102(90)	Compliance
	CRIC INTERPRETATION				
	ADOPTED SEPTEMBER 30,				
	2009	Soft drinks	N/A		
					Currently in
		Tobacco	Yes	59-12-102(132)	Compliance
		HEALTH-CARE	1.00	102(102)	Compilation
	CDIC INTERDESTATION	IILALIII-OARE			Currently in
	CRIC INTERPRETATION	D	\v	50 40 400(44)	Currently in
	ADOPTED JUNE 23, 2007	Drug	Yes	59-12-102(41)	Compliance
					Currently in
		Durable medical equipment (effective 1/1/08)	Yes	59-12-102(42)	Compliance
		Grooming and hygiene products	N/A		
					Currently in
		Mobility enhancing equipment	Yes	59-12-102(69)	Compliance
		Over-the-counter-drug	N/A	- \/	'
			1		Currently in
		Prescription	Yes	59-12-102(91)	Compliance
		i resemption	100	00-12-102(81)	Currently in
1		Drooth stip device	V	E0 40 400(0E)	
1		Prosthetic device	Yes	59-12-102(95)	Compliance
		TELECOMMUNICATIONS			

		The following are Tax Base/Exemption terms:				
					Currently in	
		Ancillary services	Yes	59-12-102(12)	Compliance	
					Currently in	
		Conference bridging service	Yes	59-12-102(29)	Compliance	
					Currently in	
		Detailed telecommunications billing service	Yes	59-12-102(33)	Compliance	
					Currently in	
		Directory assistance	Yes	59-12-102(39)	Compliance	
				<u> </u>	Currently in	
		Vertical service	Yes	59-12-102(138)	Compliance	
				<b>'</b>	Currently in	
		Voice mail service	Yes	59-12-102(139)	Compliance	
					Currently in	
		Telecommunications service	Yes	59-12-102(127)	Compliance	
			1.00		Currently in	
		800 service	Yes	59-12-102(1)	Compliance	
		000 0011100	1.00		Currently in	
		900 service	Yes	59-12-102(2)	Compliance	
		000 0011100	100	100 12 102(2)	Currently in	
		Fixed wireless service	Yes	59-12-102(48)	Compliance	
		T IACC WITCHCOO DCT VICC	100	00 12 102(40)	Currently in	
		Mobile wireless service	Yes	59-12-102(68)	Compliance	
	CRIC INTERPRETATION	WODIIC WITCICSS SCIVICC	103	59-12-102(80)	Currently in	
	ADOPTED AUGUST 17, 2010	Paging service	Yes	TMV-20	Compliance	
	ADOI 120 A00001 17, 2010	l aging service	103	11010-20	Currently in	
		Prepaid calling service	Yes	59-12-102(88)	Compliance	
		Frepaid Calling Service	163	139-12-102(00)	Currently in	
		Dronaid wireless colling convice	Yes	EO 12 102(80)		
		Prepaid wireless calling service	res	59-12-102(89)	Compliance Currently in	
		Drivete communications convice	V	E0 40 400(00)		
		Private communications service	Yes	59-12-102(93)	Compliance	
		Malua added and united data and in	\/	50 40 400(405)	Currently in	
		Value-added non-voice data service	Yes	59-12-102(135)	Compliance	
		The following are Modifiers of Sales Tax				
		Base/Exemption Terms:	11/4			
		Coin-operated telephone service	N/A			
		International	N/A			
		Interstate	N/A			
		Intrastate	N/A			
		Pay telephone service	N/A		<u> </u>	
		L	l		Currently in	
		Residential telecommunications service	Yes	59-12-102(104)	Compliance	
Part III	Sales Tax Holiday Definitions			efinitions, Appendix B	(JP)	
		Disaster Preparedness Supply	N/A			
		Disaster Preparedness General Supply	N/A			
		Disaster Preparedness Safety Supply	N/A			
		Disaster Preparedness Food-Related Supply	N/A			
		Disaster Preparedness Fastening Supply	N/A			
		Eligible property	N/A			
		Energy Star qualified product	N/A			
		Layaway sale	N/A			
		Rain check	N/A			
				-	-	

CRIC INTERPRETATION ADOPTED DECEMBER 19,				
2011		N/A		
	School art supply	N/A		
		N/A		
	School computer supply	N/A		

N I	otes	

The Certificate of Compliance was revised on May 28, 2013, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Governing Board through December 31, 2012.

## **Certificate of Compliance Attestation**

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.

Signature			
Title			
State			
Date			